

2018 Risk Analysis by Service
(Raw Data)

Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	100%
Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*	Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs in Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
	1 = nonfederal 3 = some federal 5 = federal	1 = no 5 = yes	1 = < \$500,000; <50 2 = \$500,000 - \$1.5 mil.; \$1-150 3 = \$1.5 mil. - \$3 mil.; 151-300 4 = \$3 mil. - \$6 mil.; 301-500 5 = \$6 mil.-< 500<	1 = good I/C's 3 = moderate 5 = poor I/C's	1 = no findings 5 = prev. findings	1 = no history 5 = history	1 = 1 - 3 years 2 = 4 - 6 years 3 = 7 - 9 years 4 = 10-12 years 5 = over 12 yrs	1 = not complex avg. complex 3 = very complex	1 = very experienced 3 = avg. experience 5 = not experienced	1 = doesn't handle cash 5 = handles cash	
Community and Family Health Services											
Early Intervention											
Site Specific Activities (UPE)	5	1	1	1	1	1	3	3	1	1	1.80
Early Intervention	3	5	5	1	1	1	2	5	1	1	2.55
Family Support and Prevention Service											0.00
Children First Program	3	5	5	1	1	1	1	3	1	1	2.40
CBCAP	5	1	2	1	1	1	5	3	1	1	2.05
Alternatives to Abortion	1	5	1	3	1	1	5	1	3	1	1.90
MIECHV	5	1	5	3	5	1	1	3	1	1	3.10
OCAP (ADDED)	1	5	3	1	1	1	1	3	3	1	1.90
Child Guidance Service											
Warm Line	1	1	1	1	1	1	5	3	1	1	1.30
Project LAUNCH	1	5	3	1	1	1	5	3	1	1	2.00
Guidance services	5	1	3	1	1	1	5	3	1	1	2.20
	5	1	2	1	1	1	5	3	1	1	2.05
Maternal & Child Health Service											
Family Planning (includes X and Waiver)	3	1	5	1	1	1	2	5	1	1	2.15
MCH Block Grant (includes MIH and CAH activities)	3	1	5	1	1	1	2	5	1	1	2.15
Pregnancy Risk Assessment Monitoring Sys.	5	1	1	1	1	1	5	3	1	1	1.90
Early Childhood Comprehensive Systems	5	1	1	1	1	1	5	1	1	1	1.80
State Systems Development Initiative	5	1	1	1	1	1	5	1	1	1	1.80
YRBS	5	1	1	1	1	1	5	1	1	1	1.80
Dental Service											
Dental Disease Prevention - Oral Health	1	1	1	1	1	1	5	1	3	1	1.30
Dental Care Services	1	1	1	1	1	1	5	1	3	1	1.30
Dental Loan Repayment	1	1	2	1	1	1	5	1	1	1	1.35
WIC Service											
WIC services	5	1	5	1	1	1	1	3	1	1	2.30
Independent Contracts	5	1	4	1	1	2	1	3	3	1	2.35
Vendor Services, Food Funds - Grocers	5	1	5	1	1	2	3	3	1	1	2.50
County Health Departments											
M&O Contracts (county)	3	1	4	1	1	1	1	1	1	1	1.75

2018 Risk Analysis by Service
(Raw Data)

Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	100%
Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*	Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs in Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
Medical Director Contracts	1	5	1	1	1	2	2	1	1	1	1.55
Cash Receipts and Receivables	3	5	1	3	5	5	1	3	3	5	3.50
Pharmaceutical Inventory	5	5	5	1	1	1	1	3	1	5	3.10
Travel Reimbursement - Home Base vs. Duty Station	0	5	3	1	1	1	2	1	1	1	1.60
Compliance with Purchasing Act	5	5	4	1	5	5	1	3	3	5	4.05
Fee Collection in accord with statute	1	5	2	1	5	5	1	3	1	5	3.05
LEP Processes	1	1	5	1	5	5	1	1	2	5	3.05
Retirees employed on Temporary Basis	1	5	1	1	1	1	5	1	1	1	1.60
County Inventory	3	5	5	3	5	5	1	3	2	5	4.05
Screening & Special Services											
Newborn Metabolic	5	5	3	1	1	1	5	5	1	1	2.70
Childhood Lead Poisoning Prevention	3	5	1	1	1	1	5	3	1	1	2.00
Universal Newborn Screening	3	5	2	1	1	1	5	3	1	1	2.15
Consental Disorders	5	1	2	1	1	1	5	3	1	1	2.05
Birth Defects Surveillance	3	5	1	1	1	1	5	3	1	1	2.00
Office of State Epidemiology											
Acute & Communicable Disease Service											
Tuberculosis (\$141,255 400BA) State and Millage	3	5	2	1	1	1	5	3	3	1	2.25
General Communicable Disease & ELC grant (\$1,663,218 400BQ)	3	5	4	1	1	1	5	3	1	1	2.45
Terrorism Preparedness and Response											
Terrorism Preparedness and Response (\$12,286,627 400CF & \$9,914,672 400CL)	5	1	5	3	5	1	5	5	1	1	3.40
Public Health Laboratory											
Laboratory	3	1	5	1	1	1	5	5	1	1	2.30
Pharmaceutical Inventory & Credit - Central Office only	3	1	5	1	1	1	5	5	1	5	2.70
Laboratory - Billing	5	5	5	1	1	1	5	3	1	1	2.90
HIV/STD Service											
HIV Surveillance/Seroprevalence (\$175,427 400BL)	3	5	1	1	1	1	5	3	1	1	2.00
HIV Prevention (\$2,178,398 400CT)	5	5	3	1	1	1	3	3	1	1	2.50
Sexually Transmitted Disease (\$513,217 400CG)	5	5	2	1	1	1	3	3	1	1	2.35
Ryan White Care Act (\$8,161,220 400CP)	5	1	5	1	1	1	3	3	1	1	2.40
Hepatitis B & C (\$46,791 400BU)	5	1	1	1	1	1	5	3	1	1	1.90
Immunization Service											
Immunization Regular (\$5,279,702 400CD)	3	5	4	3	5	1	1	3	3	1	3.15
VFC Immunization	3	5	3	3	5	1	1	3	3	1	3.00
Immunization Service - Contract Monitoring of Vaccine Inventory	3	5	4	3	1	1	1	3	3	5	2.95
Protective Health Service											
Consumer Protection **	3	5	5	1	1	1	2	5	1	5	2.95
Long Term Care Services	5	5	5	1	1	1	4	5	3	1	3.05
Boxing Commission	1	5	1	1	1	1	2	3	1	5	1.95
Health Resources Development Service ***	3	5	4	1	1	1	5	3	1	1	2.45

2018 Risk Analysis by Service (Raw Data)

Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	100%
				Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs In Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*								
Emergency Medical System	3	5	1	1	1	1	1	5	1	1	1.90
Hospice/Home Health	3	5	2	1	1	1	1	3	1	1	1.95
Medical Facilities Service	3	5	4	1	1	1	1	5	1	1	2.65
Nurse Aid Registry	3	5	1	1	1	1	2	3	1	1	1.85
Trauma	1	5	5	3	1	1	1	3	1	1	2.30
Civil Money Penalty Fund	5	5	2	1	1	1	4	3	3	1	2.50
Injury Prevention Service	5	5	3	1	1	1	5	5	1	1	2.70
** This includes Food, MicroPig, Tattoo, Pools, Hearing Aide, Body Piercing											
*** This includes HMO, Certificate of Need, Managed Care, Facility Licensure											
Administrative Services											
Office of Accountability	1	5	1	1	1	1		3	3	1	1.55
Financial Management Services											
Payroll General	3	5	5	1	1	1	5	5	1	1	2.70
Payroll (billing local payroll to CHD and Fed. Drawdowns)	5	1	5	3	5	1	1	3	3	1	3.20
Cash Receipts, Accounts Receivable & Refunds	3	1	5	3	1	3	5	3	3	5	3.50
Time & Effort and Cost Allocation (301/Prog. Costs)	3	5	1	3	1	1	5	5	1	1	2.50
Payables	3	5	5	3	1	3	1	3	5	3	2.70
Travel	3	5	4	1	1	1	1	3	3	1	2.35
Budgeting (Funding in particular)	5	5	5	1	1	1	5	3	3	1	3.00
Grant Reporting - Financial	5	5	5	3	5	1	1	5	3	1	3.70
Documentation/Validation of Matching \$	3	5	5	1	1	1	5	5	3	1	2.80
Fuel/Jan Purchases	3	5	1	3	1	1	5	1	1	1	2.10
Overtime and Compensatory Time	3	5	4	5	3	1	5	1	1	1	2.55
Leave Usage	3	5	5	1	1	1	5	3	1	1	2.60
Cell Phone Usage	1	5	1	5	1	1	5	1	3	1	2.10
Subrecipient Contract Monitoring and Administration	3	5	5	3	5	1	1	3	3	1	3.30
Compliance with State Purchasing Act	1	5	5	1	1	1	5	5	3	1	2.50
Purchasing - P-Card	3	5	4	1	1	1	5	3	1	1	2.45
Internal Controls Purchasing	3	5	5	1	1	1	5	3	1	1	2.60
Subrecipient FFATA Reporting	5	1	5	3	5	1	5	1	1	1	3.20
IDC - computation	5	1	5	1	1	1	2	5	1	1	2.45
Insurance billing/write-offs/(immunization & Family Planning)	5	1	5	5	1	1	5	5	3	5	3.50
Human Resources											
Compliance with Agency Policy	3	5	5	5	1	1	5	5	5	1	3.30
Outside Employment	1	5	1	5	1	1	5	1	1	1	2.00
Personnel Transactions/Adjustments/Longevity/Benefits	3	5	5	5	1	1	5	5	5	1	3.30
Worker's Compensation	3	5	2	3	1	1	5	3	3	1	2.45
Personnel Transactions related to assignment to "Special Duty" - pay affects	5	1	1	5	1	5	5	3	3	1	2.80
Building Management/Procurement											
Internal Controls Shipping and Receiving	3	5	3	1	1	1	5	3	3	1	2.40
Internal Controls Fixed Assets Inventory	3	5	3	1	1	1	3	2	3	1	2.25

11e2674fc016481197fb3f5371bed90c

2018 Risk Analysis by Service
(Raw Data)[illegible]

2018 Risk Analysis
Risk Sorted by Service Area

Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	1.00
Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*	Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs In Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
	1 = nonfederal 3 = some federal 5 = federal	1 = no 5 = yes	1 = < \$500,000; <50 2 = \$500,000 - \$1.5 mil.; 51-150 3 = \$1.5 mil. - \$3 mil.; 151-300 4 = \$3 mil. - \$6 mil.; 301-500 5 = >\$6 mil.; >500	1 = good I/C's 3 = moderate 5 = poor I/C's	1 = no findings 5 = prev. findings	1 = no history 5 = history	1 = 1 - 3 years 2 = 4 - 6 years 3 = 7 - 9 years 4 = 10-12 years 5 = over 12 yrs	1 = not complex 3 = avg. complex 5 = very complex	1 = very experienced 3 = avg. experience 5 = not experienced	1 = doesn't handle cash 5 = handles cash	
Community and Family Health Services											
Compliance with Purchasing Act	5	5	4	1	5	5	1	3	3	5	4.05
County Inventory	3	5	5	3	5	5	1	3	2	5	4.05
Cash Receipts and Receivables	3	5	1	3	5	5	1	3	3	5	3.50
MIECHV	5	1	5	3	5	1	1	3	1	1	3.10
Pharmaceutical Inventory	5	5	5	1	1	1	1	3	1	5	3.10
LEP Processes	1	1	5	1	5	5	1	1	2	5	3.05
Fee Collection in accord with statute	1	5	2	1	5	5	1	3	1	5	3.05
Newborn Metabolic	5	5	3	1	1	1	5	5	1	1	2.70
Early Intervention	3	5	5	1	1	1	2	5	1	1	2.55
Vendor Services, Food Funds - Grocers	5	1	5	1	1	2	3	3	1	1	2.50
Children First Program	3	5	5	1	1	1	1	3	1	1	2.40
Independent Contracts	5	1	4	1	1	2	1	3	3	1	2.35
WIC services	5	1	5	1	1	1	3	3	1	1	2.30
Project Launch	5	1	3	1	1	1	5	3	1	1	2.20
Family Planning (includes X and Waiver)	3	1	5	1	1	1	2	5	1	1	2.15
MCH Block Grant (includes MIH and CAH activities)	3	1	5	1	1	1	2	5	1	1	2.15
Universal Newborn Screening	3	5	2	1	1	1	5	3	1	1	2.15
Travel Reimbursement - Home Base vs. Duty Station	3	5	3	1	1	1	2	1	1	1	2.05
CBCAP	5	1	2	1	1	1	5	3	1	1	2.05
Abstinence	5	1	2	1	1	1	5	3	1	1	2.05
Congenital Disorders	5	1	2	1	1	1	5	3	1	1	2.05
Guidance services	1	5	3	1	1	1	5	3	1	1	2.00
Childhood Lead Poisoning Prevention	3	5	1	1	1	1	5	3	1	1	2.00
Birth Defects Surveillance	3	5	1	1	1	1	5	3	1	1	2.00
Alternatives to Abortion	1	5	1	3	1	1	5	1	3	1	1.90
OCAP (ADDED)	1	5	3	1	1	1	1	3	3	1	1.90
Pregnancy Risk Assessment Monitoring Sys.	5	1	1	1	1	1	5	3	1	1	1.90
Early Childhood Comprehensive Systems	5	1	1	1	1	1	5	1	1	1	1.80
State Systems Development Initiative	5	1	1	1	1	1	5	1	1	1	1.80
YRBS	5	1	1	1	1	1	5	1	1	1	1.80
Site Specific Activities (UPE)	5	1	1	1	1	1	3	3	1	1	1.80
M&O Contracts (county)	3	1	4	1	1	1	1	1	1	1	1.75
Retirees employed on Temporary Basis	1	5	1	1	1	1	5	1	1	1	1.60
Medical Director Contracts	1	5	1	1	1	2	2	1	1	1	1.55
Dental Loan Repayment	1	1	2	1	1	1	5	1	1	1	1.35
Dental Disease Prevention - Oral Health	1	1	1	1	1	1	5	1	3	1	1.30
Dental Care Services	1	1	1	1	1	1	5	1	3	1	1.30
Warm Line	1	1	1	1	1	1	5	3	1	1	1.30

2018 Risk Analysis
Risk Sorted by Service Area[illegible]

2018 Risk Analysis
Risk Sorted by Service Area[illegible]

2018 Risk Analysis
Risk Sorted by Service Area

Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	1.00
				Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervising Controls	Previous Audit Findings and/or Questioned Costs In Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*								
	1 = nonfederal 3 = some federal 5 = federal	1 = no 5 = yes	1 = < \$500,000 - <50 2 = \$500,000 - \$1.5 mil.: 51-150 3 = \$1.5 mil. - \$3 mil.: 161-300 4 = \$3 mil. - \$6 mil.: 301-500 5 = >\$6 mil.: >500	1 = good I/C's 3 = moderate 5 = poor I/C's	1 = no findings 5 = prev. findings	1 = no history 5 = history	1 = 1 - 3 years 2 = 4 - 6 years 3 = 7 - 9 years 4 = 10-12 years 5 = over 12 yrs	1 = not complex 3 = avg. complex 5 = very complex	1 = very experienced 3 = avg. experience 5 = not experienced	1 = don't handle cash 5 = handles cash	
Administrative Services											
CHD - Cash Handling Procedures (Change Funds, Receipt and Deposit)	5	5	3	5	5	5	1	3	3	5	4.30
Cash Receipts, Accounts Receivable & Refunds	3	5	3	5	3	5	5	3	3	3.70	5
Grant Reporting - Financial	5	5	5	5	3	5	1	5	3	1	3.70
Third Party Billing, Medicaid/Medicare, Insurance, etc....	5	5	5	5	5	1	1	5	5	1	3.40
Compliance with Agency Policy	3	5	5	5	5	1	1	5	5	1	3.30
Personnel Transactions/Adjustments/Longevity/Benefits	3	5	5	5	5	1	5	5	5	1	3.30
Grant Reporting - Programmatic	5	1	5	3	5	1	1	5	3	3.30	1
Subrecipient Contract Monitoring and Administration	3	5	5	3	5	1	1	3	3	1	3.30
Payroll (billing local payroll to CHD and Fed. Drawdowns)	5	1	5	3	5	1	1	3	3	1	3.20
Subrecipient FFATA Reporting	5	1	5	3	5	1	5	1	1	1	3.20
Budgeting (Funding in particular)	5	5	5	5	1	1	1	3	3	1	3.00
Insurance billing/write-offs(immunization & Family Planning)	5	1	5	5	1	1	1	5	3	1	2.90
Documentation/Validation of Matching \$	3	5	5	1	1	1	5	5	3	1	2.80
Personnel Transactions related to assignment to "Special Duty" - pay affects	5	1	5	5	1	5	5	3	3	1	2.80
Payroll General	3	5	5	1	1	1	5	5	1	1	2.70
Payables	3	5	5	3	1	1	1	3	3	1	2.70
Leave Usage	3	5	5	1	1	1	5	3	1	1	2.60
Internal Controls Purchasing	3	5	5	5	1	1	5	3	1	1	2.60
Overtime and Compensatory Time	3	5	4	3	1	1	5	1	1	1	2.55
Compliance with State Purchasing Act	1	5	5	1	1	1	5	5	3	1	2.50
Time & Effort and Cost Allocation (301/Prog. Costs)	3	1	5	3	1	1	5	5	1	1	2.50
IDC - computation	5	1	5	1	1	1	2	5	1	1	2.45
Purchasing - P-Card	3	5	4	1	1	1	5	3	1	1	2.45
Worker's Compensation	3	5	2	3	1	1	5	3	3	1	2.45
Internal Controls Shipping and Receiving	3	5	3	1	1	1	5	3	3	1	2.40
Travel	3	5	4	1	1	1	1	3	3	1	2.35
Internal Controls Fixed Assets Inventory	3	5	3	1	1	1	2	3	3	1	2.25
Office of Community Development	5	2	2	1	1	1	5	3	1	1	2.15
Fuelman Purchases	3	5	1	3	1	1	5	1	1	1	2.10
Cell Phone Usage	1	5	1	5	1	1	5	1	3	1	2.10
Outside Employment	1	5	1	5	1	1	5	1	1	1	2.00
Minority Health	3	5	1	1	1	1	5	1	1	1	1.90
Office of Accountability	1	5	1	1	1	1	5	3	3	1	1.55
HERO	3	1	1	1	1	1	5	1	1	1	1.50

2018 Risk Analysis
Risk Sorted by Service Area

Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	1.00
Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*	Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs In Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
	1 = nonfederal 3 = some federal 5 = federal	1 = no 5 = yes	1 = < \$500,000; <50 2 = \$500,000 - \$1.5 mil.; 51-150 3 = \$1.5 mil. - \$3 mil.; 151-300 4 = \$3 mil. - \$6 mil.; 301-500 5 = >\$6 mil.; >500	1 = good I/C's 3 = moderate 5 = poor I/C's	1 = no findings 5 = prev. findings	1 = no history 5 = history	1 = 1 - 3 years 2 = 4 - 6 years 3 = 7 - 9 years 4 = 10-12 years 5 = over 12 yrs	1 = not complex 3 = avg. complex 5 = very complex	1 = very experienced 3 = avg. experience 5 = not experienced	1 = doesn't handle cash 5 = handles cash	
Senior Deputy Commissioner											
1422 - Oklahoma - Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (\$2,640,000 400CR)	5	1	3	5	1	1	5	5	5	1	2.90
1305 - Prevention & Control of Diabetes, Heart Disease, Obesity & Associated Risk (\$515,252 400CS)	5	1	2	5	1	1	5	5	5	1	2.75
1205 - Comp Cancer, Breast & Cervical Cancer Early Detect & Cancer Registries (\$2,029,114 400BJ)	3	1	3	5	1	1	5	5	5	1	2.60
Preventive Health and Health Services Block Grant (Prevent Block \$1,449,458 400AP)	5	1	2	1	1	1	1	5	1	1	1.95
Oklahoma Behavioral Risk Factor Surveillance System - (\$592,445 400CS)	5	1	1	1	1	1	5	1	1	1	1.80
Enhancing Outline Reach in Oklahoma (\$234,925 400BP)	5	1	1	1	1	1	5	1	1	1	1.80
Tobacco Control Program - (\$1,048,346 400B2)	3	1	2	1	1	1	5	3	1	1	1.75

2018 Risk Analysis
Risk Sorted Highest to Lowest

Ranking	Auditable Units/Processes	Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	1.00
			Federal Requirements	State Statutes	Dollar or Transaction Volume*	Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs In Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
			1 = nonfederal = some federal = federal	3 1 = no 5 = yes	1 = < \$500,000; <50 2 = \$500,000 - \$1.5 mil.; 51-100 3 = \$1.5 mil. - \$3 mil.; 101-300 4 = \$3 mil. - \$6 mil.; 301-500 5 = >\$6 mil.>500	1 = good I/C's 3 = moderate 5 = poor I/C's	1 = no findings 5 = prev. findings	1 = no history 5 = history	1 = 1 - 3 years 2 = 4 - 6 years 3 = 7 - 9 years 4 = 10-12 years 5 = over 12 yrs	1 = not complex 3 = avg. complex 5 = very complex	1 = very experienced 3 = avg. experience 5 = not experienced	1 = doesn't handle cash 5 = handles cash	
1	CHD - Cash Handling Procedures (Change Funds, Receipt and Deposit)	5	5	3	5	5	5	5	1	3	3	5	4.30
2	Compliance with Purchasing Act	5	5	4	1	5	5	5	1	3	3	5	4.05
3	County Inventory	3	5	5	3	5	5	5	1	3	2	5	4.05
4	Cash Receipts, Accounts Receivable & Refunds	3	5	5	3	1	5	5	3	3	3	5	3.70
5	Grant Reporting - Financial	5	5	5	3	5	1	1	5	3	3	1	3.70
6	Cash Receipts and Receivables	3	5	1	3	5	5	1	3	3	3	5	3.50
7	Terrorism Preparedness and Response (\$12,286,627 400CF & \$9,914,672 400C	5	1	5	3	5	1	5	5	1	1	1	3.40
8	Third Party Billing, Medicaid/Medicare, Insurance, etc. -	5	5	5	5	1	1	1	5	5	5	1	3.40
9	Compliance with Agency Policy	3	5	5	5	1	1	5	5	5	5	1	3.30
10	Personnel Transactions/Adjustments/Longevity/Benefits	3	5	5	5	1	1	5	5	5	5	1	3.30
11	Grant Reporting - Programmatic	5	1	5	3	5	1	1	5	3	3	1	3.30
12	Subrecipient Contract Monitoring and Administration	3	5	5	3	5	1	1	3	3	3	1	3.30
13	Payroll (billing local payroll to CHD and Fed. Drawdowns)	5	1	5	3	5	1	1	3	3	3	1	3.20
14	Subrecipient FFATA Reporting	5	1	5	3	5	1	5	1	1	1	1	3.20
15	Immunization Regular (\$5,279,702 400CD)	3	5	4	3	5	1	1	3	3	3	1	3.15
16	MIECHV	5	1	5	3	5	1	1	3	3	1	1	3.10
17	Pharmaceutical Inventory	5	5	5	1	1	1	1	3	1	3	1	3.10
18	Long Term Care Services	5	5	5	1	1	1	4	5	3	1	5	3.05
19	LEP Processes	1	1	5	1	5	5	1	1	1	2	5	3.05
20	Fee Collection in accord with statute	1	5	2	1	5	5	1	3	1	1	5	3.05
21	VFC Immunization	3	5	3	3	5	1	1	3	3	3	1	3.00
22	Budgeting (Funding in particular)	5	5	5	1	1	1	5	3	3	1	1	3.00
23	Consumer Protection **	3	5	5	1	1	1	2	5	1	5	1	2.95
24	Immunization Service - Contract Monitoring of Vaccine Inventory	3	5	4	3	1	1	1	3	3	3	5	2.95
25	Laboratory - Billing	5	5	5	1	1	1	5	3	3	1	1	2.90
26	Insurance billing/write-offs(immunization & Family Planning)	5	1	5	5	1	1	1	5	3	3	1	2.90
27	1422 - Oklahoma - Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (\$2,649,000 400CR)	5	1	3	5	1	1	5	5	5	5	1	2.90
28	Documentation/Validation of Matching \$	3	5	5	1	1	1	5	5	3	3	1	2.80
29	Personnel Transactions related to assignment to "Special Duty" - pay affects	5	1	1	5	1	5	5	3	3	3	1	2.80
30	1305 - Prevention & Control of Diabetes, Heart Disease, Obesity & Associated Risk (\$515,252 400CS)	5	1	2	5	1	1	5	5	5	5	1	2.75
31	Newborn Metabolic	5	5	3	1	1	1	5	5	5	1	1	2.70
32	Pharmaceutical Inventory & Credit - Central Office only	3	1	5	1	1	1	5	5	1	5	1	2.70
33	Payroll General	3	5	5	1	1	1	5	5	1	1	1	2.70
34	Payables	3	5	5	3	1	1	1	3	3	1	1	2.70
35	Medical Facilities Service	5	5	4	1	1	1	1	5	1	1	1	2.65
36	Injury Prevention Service	5	5	3	1	1	1	4	5	1	1	1	2.65
37	1205 - Cervix Cancer, Breast & Cervical Cancer Early Detect & Cancer Registries (\$2,029,114 400BI)	3	1	3	5	1	1	5	5	5	5	1	2.60
38	Leave Usage	3	5	5	1	1	1	5	3	1	1	1	2.60
39	Internal Controls Purchasing	3	5	5	1	1	1	5	3	1	1	1	2.60
40	Early Intervention	3	5	5	1	1	1	2	5	1	1	1	2.55
41	Overtime and Compensatory Time	3	5	4	3	1	1	5	1	1	1	1	2.55
42	Vendor Services, Food Funds - Grocers	5	1	5	1	1	2	3	3	1	1	1	2.50
43	Civil Money Penalty Fund	5	5	2	1	1	1	4	3	3	3	1	2.50

2018 Risk Analysis
Risk Sorted Highest to Lowest

	Measurement of importance	15%	10%	15%	10%	15%	10%	5%	5%	5%	10%	1.00
Ranking	Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*	Perceived Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs In Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
		1 = nonfederal = some federal = federal	3 1 = no 5 = yes	1 = < \$500,000; <50 2 = \$500,000 - \$1.5 mil.; 51-100 3 = \$1.5 mil. - \$3 mil.; 101-300 4 = \$3 mil. - \$6 mil.; 301-500 5 = >\$6 mil.; >500	1 = good I/C's 3 = moderate 5 = poor I/C's	1 = no findings 5 = prev. findings	1 = no history 5 = history	1 = 1 - 3 years 2 = 4 - 6 years 3 = 7 - 9 years 4 = 10-12 years 5 = over 12 yrs	1 = not complex 3 = avg. complex 5 = very complex	1 = very experienced 3 = avg. experience 5 = not experienced	1 = doesn't handle cash 5 = handles cash	
44	Compliance with State Purchasing Act	1	5	5	1	1	1	5	5	3	1	2.50
45	HIV Prevention (\$2,178,398 400CT)	5	5	3	1	1	1	3	3	1	1	2.50
46	Time & Effort and Cost Allocation (301/Prog. Costs)	3	1	5	3	1	1	5	5	1	1	2.50
47	IDC - computation	5	1	5	1	1	1	2	5	1	1	2.45
48	General Communicable Disease & ELC grant (\$1,663,218 400BQ)	3	5	4	1	1	1	5	3	1	1	2.45
49	Health Resources Development Service ***	3	5	4	1	1	1	5	3	1	1	2.45
50	Purchasing - P-Card	3	5	4	1	1	1	5	3	1	1	2.45
51	Worker's Compensation	3	5	2	3	1	1	5	3	3	1	2.45
52	Ryan White Care Act (\$8,161,220 400CP)	5	1	5	1	1	1	3	3	1	1	2.40
53	Internal Controls Shipping and Receiving	3	5	3	1	1	1	5	3	3	1	2.40
54	Children First Program	3	5	5	1	1	1	1	3	1	1	2.40
55	Independent Contracts	5	1	4	1	1	2	1	3	3	1	2.35
56	Sexually Transmitted Disease (\$513,217 400CG)	5	5	2	1	1	1	3	3	1	1	2.35
57	Travel	3	5	4	1	1	1	1	3	3	1	2.35
58	WIC services	3	1	5	1	1	1	1	3	1	1	2.30
59	Laboratory	3	1	5	1	1	1	5	5	1	1	2.30
60	Trauma	1	5	5	3	1	1	1	3	1	1	2.30
61	Tuberculosis (\$141,255 400BA) State and Millage	3	5	2	1	1	1	5	3	3	1	2.25
62	Internal Controls Fixed Assets Inventory	3	5	3	1	1	1	2	3	3	1	2.25
63	Project Launch	5	1	3	1	1	1	5	3	1	1	2.20
64	Family Planning (includes X and Walver)	3	1	5	1	1	1	2	5	1	1	2.15
65	MCH Block Grant (includes MIH and CAH activities)	3	1	5	1	1	1	2	5	1	1	2.15
66	Universal Newborn Screening	3	5	2	1	1	1	5	3	1	1	2.15
67	Office of Community Development	3	5	2	1	1	1	5	3	1	1	2.15
68	Fuelman Purchases	3	5	1	3	1	1	5	1	1	1	2.10
69	Cell Phone Usage	1	5	1	5	1	1	5	1	3	1	2.10
70	Travel Reimbursement - Home Base vs. Duty Station	3	5	3	1	1	1	2	1	1	1	2.05
71	CBCAP	5	1	2	1	1	1	5	3	1	1	2.05
72	Abstinence	5	1	2	1	1	1	5	3	1	1	2.05
73	Congenital Disorders	5	1	2	1	1	1	5	3	1	1	2.05
74	Guidance services	1	5	3	1	1	1	5	3	1	1	2.00
75	Childhood Lead Poisoning Prevention	3	5	1	1	1	1	5	3	1	1	2.00
76	Birth Defects Surveillance	3	5	1	1	1	1	5	3	1	1	2.00
77	HIV Surveillance/Seroprevalence (\$175,427 400BL)	3	5	1	1	1	1	5	3	1	1	2.00
78	Outside Employment	1	5	1	5	1	1	5	1	1	1	2.00
79	Boxing Commission	1	5	1	1	1	1	2	3	1	5	1.95
80	Hospice/Home Health	3	5	2	1	1	1	1	3	1	1	1.95
81	Preventive Health and Health Services Block Grant (Prevent Block \$1,449,458 400AP)	5	1	2	1	1	1	1	5	1	1	1.95
82	Alternatives to Abortion	1	5	1	3	1	1	5	1	3	1	1.90
83	OCAP (ADDED)	1	5	3	1	1	1	1	3	3	1	1.90
84	Pregnancy Risk Assessment Monitoring Sys.	5	1	1	1	1	1	5	3	1	1	1.90
85	Hepatitis B & C (\$48,791 400BU)	5	1	1	1	1	1	5	3	1	1	1.90
86	Emergency Medical System	3	5	1	1	1	1	1	5	1	1	1.90
87	Minority Health	3	5	1	1	1	1	5	1	1	1	1.90
88	Nurse Aid Registry	3	5	1	1	1	1	2	3	1	1	1.85

2018 Risk Analysis
Risk Sorted Highest to Lowest

[illegible]

2018 Risk Analysis
Top 6 From Each Service Area

Ranking	Auditable Units/Processes	Federal Requirements	State Statutes	Dollar or Transaction Volume*	Adequacy & Effectiveness of the system of Monitoring, Oversight & Supervisory Controls	Previous Audit Findings and/or Questioned Costs In Last two yrs	History of fraud or abuse in this process or practice	Time Expired Since Last Audit or Review	Complexity or volatility of activities	Competency of Staff Responsible	Staff physically handle cash or other assets	Total
		1 = nonfederal 3 = some federal 5 = federal	1 = no 5 = yes	1 = < \$500,000; <50 2 = \$500,000 - \$1.5 mil.; 51-150 3 = \$1.5 mil. - \$3 mil.; 151-300 4 = \$3 mil. - \$6 mil.; 301-500 5 = >\$6 mil. > 500	1 = good I/C's 3 = moderate 5 = poor I/C's	1 = no findings 5 = prev. findings	1 = no history 5 = history	1 = 1 - 3 years 2 = 4 - 6 years 3 = 7 - 9 years 4 = 10-12 years 5 = over 12 yrs	1 = not complex 3 = avg. complex 5 = very complex	1 = very experienced 3 = avg. experience 5 = not experienced	1 = doesn't handle cash 5 = handles cash	
1	CHD - Cash Handling Procedures (Change Funds, Receipt and Deposit)	5	5	3	5	5	5	1	3	3	5	4.30
2	Compliance with Purchasing Act	5	5	4	1	5	5	1	3	3	5	4.05
3	County Inventory	3	5	5	3	5	5	1	3	2	5	4.05
4	Cash Receipts, Accounts Receivable & Refunds	3	5	5	3	1	5	5	3	3	5	3.70
5	Grant Reporting - Financial	5	5	5	3	5	1	1	5	3	1	3.70
6	Cash Receipts and Receivables	3	5	1	3	5	5	1	3	3	5	3.50
7	Terrorism Preparedness and Response (\$12,286,627 400CF & \$9,914,672 400CR)	5	1	5	3	5	1	5	5	1	1	3.40
8	Third Party Billing, Medicaid/Medicare, Insurance, etc...	5	5	5	5	1	1	5	5	5	1	3.40
9	Compliance with Agency Policy	3	5	5	5	1	1	5	5	5	1	3.30
10	Personnel Transactions/Adjustments/Longevity/Benefits	3	5	5	5	1	1	5	5	5	1	3.30
11	Immunization Regular (\$5,279,702 400CD)	3	5	4	3	5	1	1	3	3	1	3.15
12	MIECHV	5	1	5	3	5	1	1	3	1	1	3.10
13	Pharmaceutical Inventory	5	5	5	1	1	1	1	3	1	5	3.10
14	Long Term Care Services	5	5	5	1	1	1	4	5	3	1	3.05
15	LEP Processes	1	1	5	1	5	5	1	1	2	5	3.05
16	VFC Immunization	3	5	3	3	5	1	1	3	3	1	3.00
17	Consumer Protection **	3	5	5	1	1	1	2	5	1	5	2.95
18	Immunization Service - Contract Monitoring of Vaccine Inventory	3	5	4	3	1	1	1	3	3	5	2.95
19	Laboratory - Billing	5	5	5	1	1	1	5	3	1	1	2.90
20	1422 - Oklahoma - Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (\$2,640,000 400CR)	5	1	3	5	1	1	5	5	5	1	2.90
21	1305 - Prevention & Control of Diabetes, Heart Disease, Obesity & Associated Risk (\$515,252 400CS)	5	1	2	5	1	1	5	5	5	1	2.75
22	Pharmaceutical Inventory & Credit - Central Office only	3	1	5	1	1	1	5	5	1	5	2.70
23	Medical Facilities Service	5	5	4	1	1	1	1	5	1	1	2.65
24	Injury Prevention Service	5	5	3	1	1	1	4	5	1	1	2.65
25	1265 - Comp Cancer, Breast & Cervical Cancer Early Detect & Cancer Registries (\$2,029,114 400BI)	3	1	3	5	1	1	5	5	5	1	2.60
26	Civil Money Penalty Fund	5	5	2	1	1	1	4	3	3	1	2.50
27	Health Resources Development Service ***	3	5	4	1	1	1	5	3	1	1	2.45
28	Preventive Health and Health Services Block Grant (Prevent Block \$1,449,458 400AP)	5	1	2	1	1	1	1	5	1	1	1.95
29	Oklahoma Behavioral Risk Factor Surveillance System - (\$92,445 400C5)	5	1	1	1	1	1	5	1	1	1	1.80
30	Enhancing Outline Reach in Oklahoma (\$234,925 400BP)	5	1	1	1	1	1	5	1	1	1	1.80
	Community and Family Health Services											
	Office of State Epidemiology											
	Protective Health Service											
	Administrative Services											
	Senior Deputy Commisioner											

2018 Risk Analysis
Agency's Highest Risk Programs/Activities
For Audit Consideration for 2018

Top 30 Ranking	Auditable Units/Processes	Total	Audit Plan	Audit Report
-------------------	---------------------------	-------	---------------	-----------------

Internal Audit's 2018 Focus Reviews (Excluding CHD Reviews)				
7	Terrorism Preparedness and Response (\$12,286,627 400CF & \$9,914,672 400CU)	3.40	1	
9	Compliance with Agency Policy	3.30	2	
10	Personnel Transactions/Adjustments/Longevity/Benefits	3.30		
14	Long Term Care Services	3.05		
17	Consumer Protection **	2.95		
19	Laboratory - Billing	2.90		
20	1422 - Oklahoma - Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (\$2,640,000 400CR)	2.90	5	
21	1305 - Prevention & Control of Diabetes, Heart Disease, Obesity & Associated Risk (\$515,252 400CS)	2.75		
22	Pharmaceutical Inventory & Credit - Central Office only	2.70	3	
23	Medical Facilities Service	2.65		
24	Injury Prevention Service	2.65		
25	1205 - Comp Cancer, Breast & Cervical Cancer Early Detect & Cancer Registries (\$2,029,114 400BI)	2.60	4	
26	Civil Money Penalty Fund	2.50		
27	Health Resources Development Service ***	2.45		
28	Preventive Health and Health Services Block Grant (Prevent Block \$1,449,458 400AP)	1.95		
29	Oklahoma Behavioral Risk Factor Surveillance System - (\$92,445 400C5)	1.80		
30	Enhancing Quitline Reach in Oklahoma (\$234,925 400BP)	1.80		

Reviewed as part of the County Health Dept. Audit Procedures				
1	CHD - Cash Handling Procedures (Change Funds, Receipt and Deposit)	4.30		Annual
2	Compliance with Purchasing Act	4.05		Annual
3	County Inventory	4.05		Annual
6	Cash Receipts and Receivables	3.50		Annual
13	Pharmaceutical Inventory	3.10		Annual
15	LEP Processes	3.05		Annual

Removed from 2018 Consideration				
+	4	Cash Receipts, Accounts Receivable & Refunds	3.70	In Process
+	5	Grant Reporting - Financial	3.70	12/16
a	8	Third Party Billing, Medicaid/Medicare, Insurance, etc...	3.40	2/17
+	11	Immunization Regular (\$5,279,702 400CD)	3.15	SAI
a	12	MIECHV	3.10	2/16
a	16	VFC Immunization	3.00	SAI
	18	Immunization Service - Contract Monitoring of Vaccine Inventory	2.95	SAI

Tickmark Legend

- +
- a Completed Internal audit in last 5 years or currently in process.
- ** Process removed from consideration for the current year due to SAI reviewing these activities FY 2015.
- *** This includes Food, MicroPig, Tattoo, Alarm, Barber, Pools, Hearing Aide, Fire Extinguisher, Body Piercing.
This Includes HMO, Certificate of Need, Managed Care, Facility Licensure

Note: Total Risk Score is based on a scale from 1 to 5. The higher the score, the higher the risk related to the auditable unit.

Color Legend for Service Area

Community and Family Health Services
Office of State Epidemiology
Protective Health Service
Administrative Services
Senior Deputy Commissioner

The overall ranking reflects the top 6 high risk areas for each Service area followed with their ranking by the Risk Score.